



**THE AUTHORITY FOR ADVANCE RULINGS  
IN KARNATAKA  
GOODS AND SERVICES TAX  
VANIJYA THERIGE KARYALAYA, KALIDASA ROAD  
GANDHINAGAR, BENGALURU – 560 009**

**Advance Ruling No. KAR ADRG 08 / 2022  
Date : 08-03-2022**

Present:

1. Dr. M. P. Ravi Prasad  
Additional Commissioner of Commercial Taxes . . . . Member (State)
2. Sri. T. Kiran Reddy  
Additional Commissioner of Customs & Indirect Taxes . . . .Member (Central)

1.	Name and address of the applicant	M/s. AVS Tech Building Solutions India Pvt. Ltd., #18, SJBC Complex, I Floor, Hosur Road, Attibele, Bengaluru – 562 107.
2.	GSTIN or User ID	29AANCA2107N1ZE
3.	Date of filing of Form GST ARA-01	04.02.2022
4.	Represented by	Sri. Muthujothi M, Accounts Manager & Authorised Representative.
5.	<b>Jurisdictional Authority – Centre</b>	The Principal Commissioner of Central Tax, Bengaluru South Commissionerate, Bengaluru. (Range-BWD2)
6.	Jurisdictional Authority – State	ACCT, LGSTO-26, Bengaluru
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged fee of Rs.5,000/- under CGST Act Rs.5,000/- under KGST Act vide CIN HDFC21062900208839 dated 30.06.2021

**ORDER UNDER SECTION 98(2) OF THE CGST ACT, 2017  
& UNDER SECTION 98(2) OF THE KGST ACT, 2017**

M/s. AVS Tech Building Solutions India Pvt. Ltd., #18, SJBC Complex, I Floor, Hosur Road, Attibele, Bengaluru – 562 107, having GSTIN 29AANCA2107N1ZE, have filed an application for Advance Ruling under Section 97 of CGST Act, 2017 read with Rule 104 of CGST Rules, 2017 and Section 97 of KGST Act, 2017 read with Rule 104 of the KGST Rules, 2017, in form GST ARA-01 discharging the fee of Rs.5,000/-each under CGST Act & KGST Act.



2. The Applicant is a Private Limited Company registered under the provisions of Central Goods and Services Tax Act, 2017 as well as Karnataka Goods and Services Tax Act, 2017 (hereinafter referred to as the CGST Act and KGST Act respectively). The Applicant is a manufacturer and supplier of Ready Mix Concrete (RMC) (HSN Code : 38245010) to the construction sector to various customers. They supply RMC against single order / job to complete the concrete slab through multiple vehicles / consignments, for which they issue GST invoice for each and every consignment and E-invoice where the turnover is more than 50 crores.

3. The applicant has sought advance ruling, in their application, in respect of the question *"Whether may we know that the applicability of consolidated invoice for supply of Ready Mix Concrete (HSN Code :3824 5010) through multiple vehicle / consignments due to continuous supply of materials to fulfil the customer's requirements, where in case of "Continuous supply of Goods".* However, the applicant vide their letter dated 10.02.2022 amended the question, which is as under:

*Whether our supply of goods – Ready Mix Concrete (HSN Code : 38245010) is covered under definition of "Continuous supply of Goods" under Section 2(32) of the CGST Act 2017?*

4. Section 97(2) of the CGST Act 2017 stipulates that the questions on which advance ruling is sought shall be in respect of certain specified issues only, as under-

- a) *classification of any goods or services or both;*
- b) *applicability of a notification issued under the provisions of this Act;*
- c) *determination of time and value of supply of goods or services or both;*
- d) *admissibility of input tax credit of tax paid or deemed to have been paid;*
- e) *determination of the liability to pay tax on any goods or services or both;*
- f) *whether applicant is required to be registered;*
- g) *whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.*

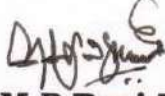
In the instant case, the question in respect of which the Applicant sought advance ruling is not covered under the specified issues and hence the instant application is liable for rejection.



5. In view of the above, we pass the following,

**RULING**

*The application filed by the applicant for advance ruling is hereby rejected for the reasons mentioned above.*



**(Dr.M.P.Ravi Prasad)**

**Member**

**MEMBER**

Karnataka Advance Ruling Authority  
Place : Bengaluru, 560 009



**(T. Kiran Reddy)**

**Member**

**MEMBER**

Karnataka Advance Ruling Authority  
Bengaluru - 560 009

Date : 08-03-2022

To,

The Applicant

Copy to :

1. The Principal Chief Commissioner of Central Tax, Bangalore Zone, Karnataka.
2. The Commissioner of Commercial Taxes, Karnataka, Bengaluru.
3. The Principal Commissioner of Central Tax, Bengaluru South Commissionerate, Bengaluru.
4. The Asst. Commissioner, LGSTO-26, Bengaluru.
5. Office Folder

